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FEDERAL INCOME TAX LAWS CORRELATED AND ANNOTATED. By Walter E. Barton and Carroll W. Browning. Washington: John Byrne & Co. 1922. pp. xix, 450.

This work is a "compilation and annotation of all Federal income tax laws beginning 1861 and a correlation of all laws beginning 1909." No attempt has been made heretofore to compile the numerous laws into a convenient hand book for ready reference. The Corporation Excise Tax Law of 1909 and the Federal Income Tax Laws of 1913, 1916, 1917, 1918 (Act of February 24, 1919) and 1921 are arranged (Part I) in parallel columns for purposes of comparison. In this correlation it has, of course, been necessary to place some sections and parts thereof out of their statutory order, but the proper sequence of the sections and the parts thereof may be determined by referring to the index.

All Federal income tax laws from 1861 to date are annotated in the footnotes. The annotations are well arranged and numerous, but the citations of cases therein are not exhaustive. Part I also contains a correlation, in parallel columns, with annotations, of the war profits and excess profits tax laws of 1917, 1918 and 1921. Alphabetical and numerical tables of cases are set forth at the beginning of the work.

Part II, which contains Federal income tax acts prior to 1909, with annotations, is interesting historically, but will naturally not be of so great practical utility as the compilation of recent laws.

Part III, "Miscellaneous Acts and Statutes with Annotations," sets forth the Act of September 8, 1916 (with annotations) imposing a tax on manufacturers of munitions; the Act of March 3, 1917, imposing an excess profits tax; the Act of November 23, 1921, imposing a tax on child labor; provisions of the Revised Statutes of the United States (with annotations) applicable to taxation; and the provisions of the Federal Constitution relative to taxation.

The careful indexing of the book is in keeping with the purpose of the authors to present the reader in one volume with a mass of material hitherto obtainable only by reference to many volumes. At the end of the book are well arranged indices to sections of the six recent income tax laws, a comprehensive index to decisions, and an equally comprehensive index of subjects treated in the various Acts.

The work does not purport to be a text book. As a compilation and "source book" it will be useful and valuable to lawyers, accountants, and others interested in Federal taxation.

ROSS W. LYNN.